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MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE

Following is a schedule of motor vehicle taxes and fees that are collected by counties. After the description of each tax or fee item, there is a brief summary of the dollar amount or percentage charged, and an explanation of how the total tax or fee is distributed. The Legal Reference, BARS #, and Fee Code may be used by the auditor to trace the distribution of motor vehicle collections to the State as reported on the “County Collection Report”.

- “Legal Reference” refers to the applicable section(s) of the Montana Code Annotated (MCA)
- “BARS #” (Budgetary, Accounting, and Reporting System) represents the revenue or fund number assigned to each tax or fee item by the Systems Program of the Department of Administration, Local Government Services Bureau. A revenue number is applicable to those taxes/fees, or portions of taxes/fees, that are distributed to county funds. An agency fund number is applicable to those taxes/fees, or portions of taxes/fees that are remitted to the State. MCA 7-6-611 and Section 2.4.401 of the Administrative Rules of Montana (ARM) require all counties, cities, and towns to utilize the BARS chart of accounts.
- “Fee Code(s)” represents the Department of Justice (Division of Motor Vehicles) fee code number found on the computer-generated motor vehicle reports prepared by the counties. **Fee Codes presented in this revision were effective 7/1/2007. If the auditor is testing Motor Vehicle revenues/distributions prior to that date, there may be some differences in fee codes used. Descriptions, BARS fund numbers , and legal references, however, should be the same.**

NOTES:

- MCA 15-6-228 contains a listing of property (various types of motor vehicles) subject to a registration fee that are exempt from property taxation.
- In general, these motor vehicle fees and taxes are remitted in total to the State, and local governments are reimbursed for these lost revenues through the State Entitlement Share (MCA 15-1-121). Some exceptions to this general rule do exist, however, as indicated in the following schedule. **Effective July 1, 2006 - motor vehicle collections are no longer reported on the “County Collection Report to the Department of Revenue”, but are instead reported on the “County Collection Report to the State of Montana Department of Justice/Motor Vehicle Division”. (MCA 15-1-504)**

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NOTES: - continued

- POW's, disabled veterans, and spouses thereof are exempt from many of the taxes and fees listed in this section. See MCA 61-3-321(15) & 61-3-460 for exemptions.
- The county may accept payment of any fee, tax, or penalty by credit card, debit card, electronic funds transfer, or other commercially acceptable means. However, the amount isn't considered paid until the county treasurer receives payment from the financial institution or credit card company. Upon receipt of the payment, the amount is considered paid on the date on which the charge was made by the person. If notice of nonpayment is received, the county may charge the person who attempted the payment an additional fee which must be added to, and collected in the same manner as, the fee, tax, or penalty due. (MCA 61-3-117)

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Description	Charge	Distribution	Legal Reference/ BARS #	Fee Code(s)
TAXES & FEES IN LIEU OF TAXES				
Local Option Motor Vehicle Tax or Fee - applies only to light vehicles subject to registration fees (see below)	<p>Tax - Up to .07% of depreciated value determined under 61-3-503</p> <p>Fee - in an amount determined by the county commissioners and approved by the electorate</p> <p>Notes:</p> <ul style="list-style-type: none"> • This tax or flat fee must be approved by the electorate of the county. • If permanent registration, 5 times this fee. 	50% to county; remaining 50% to county and incorporated cities and towns in the county, apportioned on the basis of population. County distribution determined by commissioners' resolution. Because the statute is silent as to the city/town's distribution, it appears that a city/town may determine the distribution of their share of this apportionment.	61-3-537 61-3-570 61-3-562(1) (perm reg) Rev # 314140	14
Fee in Lieu of Tax - Buses, Trucks over 1 ton, and Truck Tractors (This fee is <u>in addition</u> to annual registration fees.)	Fee Schedule - based on age & manufacturer's rated capacity of vehicle.	To be remitted to the State	61-3-529 Fund #7417	59

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Description	Charge	Distribution	Legal Reference/ BARS #	Fee Code(s)
TITLES				
Title Fee	\$12 - Light - Under 1 Ton \$10 - Heavy - 1 Ton or Over Effective 7/1/2018: \$7 - Light - Under 1 Ton \$5 - Heavy - 1 Ton or Over	To be remitted to the State	61-3-203 Fund #7403-2 - Light Fund #7403-1 - Heavy	39 - Light 32 - Heavy
Duplicate Title Fee & Title Correction Fee	\$10 Effective 7/1/2018: \$5.00	To be remitted to the State	61-3-204 Fund # 7403-4	33 - Duplicate 35 – Correction
Manufactured Home - De-Title Fee	\$10 Effective 7/1/2018: \$5.00	To be remitted to the State	15-1-116 61-3-203 Fund #7403-4	69
Late fee – transfer of title	\$10	To be remitted to the State	61-3-220(4) Fund #7437	20
Lien Filing Fee	<u>Lien Filing Fee</u> - \$8 Effective 7/1/2016: \$4 <u>Reissuance of title</u> without lien shown on face - \$10 Effective 7/1/2018: \$5	To be remitted to the State	61-3-103(8) 61-3-103(9) - reissue Fund #7402 - \$8 Fund #7403-3 - \$10 reissued title	31 - lien filing fee 95 - reissued title
State Assigned Vehicle Identification Number (VIN) Fee	\$5.00	To be remitted to the State	61-3-107(2) Fund #7407	54

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Description	Charge	Distribution	Legal Reference/ BARS #	Fee Code(s)
REGISTRATIONS				
Registration Fees - Annual Registration Note: Optionally, light vehicles & motor homes 11 years or older may be registered permanently – see below	<u>Light Vehicles; Trucks, Buses & Logging Trucks under 1 ton:</u> 4 yrs or less - \$217 5 to 10 yrs - \$87 11 yrs or more - \$28 <u>Trucks, Buses & Logging Trucks over 1 ton:</u> \$22.75 <u>Motor Homes:</u> Less than 2 yrs - \$282.50 Under 5 yrs - \$224.25 Under 8 yrs - \$132.50 8 yrs & older - \$97.50	To be remitted to the State	61-3-321 61-3-509 (distribution) Fund #7421 - light vehicles Fund #7417 - heavy trucks Fund #7419 - motor homes	61- light vehicles 56 - large vehicles 09 - motor homes
Registration Fees - Permanent Registration (optional) Applicable only to light vehicles and motor homes that are <u>11 yrs or older</u> Upon transfer of ownership, fees must be paid by new owner.	<u>Light vehicle</u> - \$87.50 plus, if applicable: • Local option tax/fee – 5 times amount • Personalized plates – Initial issuance - original fee + 4 times renewal fee OR Renewal – 5 times renewal fee • GVW – 5 times fee <u>Motor home</u> - \$237.50	To be remitted to the State Note: except for local option tax/fee which is retained by county and apportioned to county/cities.	61-3-321 (2)& (7)(b) 61-3-562 Fund #7421-1 – light vehicle Fund #7419-1 – motor home Rev #314140 – county option	62 – light vehicle 08 – motor home 14 – county option

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Description	Charge	Distribution	Legal Reference/ BARS #	Fee Code(s)
REGISTRATIONS - continued:				
Registration Fees – One-Time Registration (i.e., Permanent registration <u>required</u>) These fees are one-time fees, except upon transfer of ownership, at which time the new owner must pay the one-time fee also. OHV = Off-Highway Vehicle MC = Motorcycle QC = Quadricycle	OHV's - \$61.25 MC/QC: Hwy Use Only - \$53.25 Hwy & Off-Road (Dual) Use - \$114.50 Travel Trailers: Under 16 ft - \$72 16 ft or over - \$152 Boats (motorboat, sailboat, personal watercraft & motorized pontoon): Under 16 ft - \$65.50 Under 19 ft - \$125.50 19 ft or over - \$295.50 Snowmobile: Personal Use- \$60.50 Rental (yr 1) - \$40.50 Rental (yr 2) - \$20 Rental (yr 3 = perm.) - \$60.50 Trailer, Semitrailers, Pole Trailers: Under 6,000# - \$61.25 6,000# & Over - \$148.25	To be remitted to the State	61-3-321 61-3-509 (distribution) Fund #7422-1 – OHV's Fund #7421-2 - MC/QC - \$53.25 Fund #7421-3 – MC/QC - \$114.50 Fund #7419-2 - Travel trailers Fund #7422 - Boats Fund #7422-2 – snowmobile – personal Fund #7422-3 – snowmobile - rental Fund #7417-1 - Trailers	45 - OHV 05 - MC/QC - (Hwy Use) 06 - MC/QC - (Dual-Use) 18 - Travel Trailer 40 - Boat 16 – Snowmobile – personal 15 – Snowmobile - rental 63 - Trailer

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Description	Charge	Distribution	Legal Reference/ BARS #	Fee Code(s)
REGISTRATIONS - continued:				
Registration Fee - Highway Patrol Pay and Retention – Applicable to all vehicles	\$5	To be remitted to the State	61-3-321(19) Fund #7410	72
State Parks Fee – Applicable to light vehicles only <u>Note:</u> This fee is optional – at the time of registration a person may make a <u>written</u> election not to pay it.	\$4	To be remitted to the State	61-3-321(18) Fund #7428	84
Duplicate Registration (Lost Certificate) Fee	\$2	To be remitted to the State	61-3-341 Fund #7404-3	22
Snowmobile: Duplicate Decal Fee	\$1	To be remitted to the State	23-2-617 Fund #7409	28
Off-Highway Vehicles (OHV): Duplicate Decal Fee	\$5	To be remitted to the State	23-2-809 Fund #7436	49
Motorcycle Registration Fee for Safety Training	\$16	To be remitted to the State	61-3-321 Fund #7435	57
Custom-Built Motorcycle Registration Fee Effective 1/1/2008	\$10 <u>Note:</u> This fee is <i>in addition</i> to regular registration fee in 61-3-321	To be remitted to the State	61-3-319 Fund # - TBA	TBA

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Description	Charge	Distribution	Legal Reference/ BARS #	Fee Code(s)
PLATES				
New Issue Plate Fee Standard – set or single <u>Note:</u> No charge for transfer of plates	\$5	To be remitted to the State	61-3-321(12) Fund #7411	70
Personalized Plates original - \$25 renewal/transfer - \$10 If permanent registration: <ul style="list-style-type: none"> Newly issued: \$65 (original fee of \$25 and 4 times the renewal fee of \$10) Renewal: \$50 (5 times the renewal fee) 		To be remitted to the State	61-3-406 61-3-407 (in combination with other specialty plates) 61-3-562(1) (perm reg) Fund #7405 – original Fund #7405-1 – renewal & transfer	30 - \$25 original 34 - \$10 renewal 38 - \$10 transfer
Custom Vehicle or Street Rod Single License Plate <u>Note:</u> this fee in addition to other registration fees/taxes	\$10	To be remitted to the State	61-3-320 (b) or (d) Fund #7401	73
Amateur Radio (HAM) Plate Fee	\$5	To be remitted to the State	61-3-422 61-3-426 (in combination with other specialty plates) Fund #7406	60

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Description	Charge	Distribution	Legal Reference/ BARS #	Fee Code(s)
PLATES - continued:				
Military Affairs Veterans Cemetery Plate Fee	\$10	To be remitted to the State	61-3-458 to 61-3-460 Fund #7413	85
Collegiate License Plates	Initial application: \$5 Annual fee: \$30	Initial application to be remitted to State Annual fee to be remitted to the State (designated for specific institution)	61-3-465 Fund #7411 – initial application Fund #7434-85-100 – annual fee	71 – initial application A1 to C6 – annual fee
Collector's items – Pioneer/Vintage Registration & Plates (Permanent registration; renewal applicable only when vehicle is sold & subsequently purchased)	Registration/Plate Fees: 2850# & over - \$10 Under 2850# - \$5 Inspection Fee - \$5 Application Fee - \$20	To be remitted to the State	61-3-411 61-3-321(4) 61-3-412(2) – inspection fee 61-3-412(5) – application fee Fund #7406 – registration/plate fees Fund #7430 – inspection fee Fund #7431 – application fee	64 - \$10 over 65 - \$5 under 19 - \$5 inspection 27 - \$20 application
Duplicate Tab Fee	\$5	To be remitted to the State	61-3-333(1) Fund #7404	21
Duplicate Plate Fee Note: Replaces original plates with substitute plates that <u>are</u> exactly the same.	\$5	To be remitted to the State	61-3-333(2) Fund #7404-1	37

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Description	Charge	Distribution	Legal Reference/ BARS #	Fee Code(s)
PLATES - continued:				
Replacement Plate Fee <u>Note:</u> Replaces original plates with substitute plates that <u>aren't</u> exactly the same.	\$5	To be remitted to the State	61-3-333(1) Fund #7404-2	17
Duplicate Personalized, Pioneer/Vintage, and Centennial Plates	\$5	To be remitted to the State	61-3-333 Fund #7404-1	36 – personalized 66 – pioneer/vintage 67 – centennial
Generic Specialty License Plates (Applicable for any vehicle except a M/C or Q/C) The following are also generic specialty license plates: Lewis & Clark Bicentennial Plates - sponsored by the L & C Bicentennial Commission (2001). Patriotic Plates - sponsored by Military Affairs, Board of Veterans' Affairs.	<u>Administrative fee:</u> \$15 <u>Donation</u> in an amount required by the sponsor of the generic specialty license plate L & C Bicentennial Plate Donation - \$20 Patriotic Plate Donation (Surcharge) - \$15	\$15 administrative fee: \$5 to County General Fund \$10 to State General Fund Donation amount remitted to the State to be distributed monthly to the respective sponsors.	61-3-480 2-15-151 (L&C Bicentennial) 10-2-114 (Patriotic) <u>Admin Fee:</u> Revenue #341060 - \$5 Fund #7415 - \$10 <u>Donation:</u> Fund #7427-1 through #7427-89 (as of 7/1/2007) Fund #7414 – L&C Bicentennial Fund #7427-48 - Patriotic	<u>Admin Fee:</u> 97 – County 98 – State <u>Donation</u> – Fee codes will be assigned for each sponsor as needed - (D1 thru O1 as of 7/1/07) G2 – L&C Bicentennial J4 - Patriotic

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Description	Charge	Distribution	Legal Reference/ BARS #	Fee Code(s)
PLATES - continued:				
Special Motorcycle Plates - Chronically or Critically Ill Children (“Chrome for Kids”) Note – this is considered to be a type of generic specialty plate	Administrative fee - \$5 License Plate fee - \$5 Annual donation - \$20	Administrative fee deposited to County General Fund License plate fee and annual donation to be remitted to the State.	61-3-415 Admin Fee: Revenue #341060 Plate Fee: Fund #7446 Donation: Fund #7427-47	68 - special plate fee J3 - donation
SPECIAL REGISTRATIONS & MISCELLANEOUS FEES				
Gross Vehicle Weight (GVW) – applies to trucks, , truck tractors & buses	Fee Schedules (If monthly & quarterly payments - \$5 additional fee at time of payment) Note: For permanent registration, 5 times this fee. Note: A fee equal to 35% of the regular GVW fee (minimum fee of \$6) is required for certain farm vehicles – 61-10-206)	To be remitted to the State	61-10-201 & 209 61-10-225 (distrib) 61-3-562(2) (perm reg) Fund #7424	01 – fee 03 - \$5 monthly/ quarterly fee 04 – credit
Medical Professional – Registration Exemption Decal Fee	\$2	To be remitted to the State	61-3-707 Fund #7438	79

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Description	Charge	Distribution	Legal Reference/ BARS #	Fee Code(s)
SPECIAL REGISTRATIONS & MISCELLANEOUS FEES				
Temporary Registration Permit (TRP)	\$3 - resident \$8 - non-resident	To be remitted to the State	61-3-224 Fund #7408-1 – Resident - \$3 Fund #7408-2 – Non-Resident - \$8	42 – Resident 43 – Non-Resident 44 – Resident – WEB
Temporary Registration Permit – Fertilizer Spreader Special Demonstration Permit	\$50 Note: This fee is in addition to the temporary registration permit discussed above in 61-3-224	To be remitted to the State	61-3-431(1)(b) & (2)(b) Fund #7423	74
Single Movement Permit Fee	\$5	To be remitted to the State	61-4-310 Fund #7416	50
Special Mobil Equipment Fee Note: Special mobile equipment is Class 8 property for which, if applicable, an ad valorem tax is collected via the property tax system, rather than the MV system.	\$5	To be remitted to the State	61-3-431(1)(a) & (2)(a) Fund #7416-1	52
Postage Fee for Registration by Mail	As indicated on registration card	To the County General Fund (no statute for specific distribution)	61-3-535 Rev # 341060	81

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Description	Charge	Distribution	Legal Reference/ BARS #	Fee Code(s)
SPECIAL REGISTRATIONS & MISCELLANEOUS FEES				
Notary Fee	Suggested	To the County General Fund (no statute for specific distribution)	No specific legal reference Rev # 341060	80
Convenience Fee	Varies	To the County General Fund (no statute for specific distribution)	61-3-116 & 7-5-2133 Revenue #341060	99
Organ Donation Awareness and Traumatic Brain Injury Awareness	Voluntary donations of \$1 or more	To be remitted to the State	61-3-303(5) Fund #7444 – organ Fund #7445 – brain	78 – organ donation 77 – brain injury
VIN Inspection Fee – Salvage Vehicle	\$18.50	To be remitted to the State	61-3-223 Fund #7432	009
DRIVER’S LICENSE FEES & DEPARTMENT OF JUSTICE ID CARDS				
Drivers’ License Fees	Basic Driver License \$5 M/C Endorsement \$.50 Commercial License: Interstate \$10 Intrastate \$8.50 Upgrade \$1.50 Replacement License \$10 Renewal Notice - \$.50	To the County General Fund: 2.5% of Basic 3.34% of M/C endorsement 2.5% of Commercial 3.75 of Replacement To be remitted to the State: Remainder of above fees 100% of Renewal Notice	61-5-111, 114 & 121 Revenue #341060 Fund #7441 Basic Fund #7442 M/C Fund # 7443 Comm. Fund #7440 Replace. Fund #7447 Renewal	001 – Basic 002 & 022– M/C 006 – Comm-Inter 007 – Comm-Intra 021 – Comm-Upgrade 003 – Replacement 029 – Renewal
Dept. of Justice ID Cards	Fee not in excess of \$8	To be remitted to the State	61-3-503 & 504 Fund #7553	005